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Cc:

Subject: RE: AC statute

The regulations require the TMP to forward information to the partners (Treas. Reg. 301.6223(g)-1)), but we cannot force him to. He does not have to forward information to partners whose partnership items have converted to nonpartnership items. Treas. Reg. 301.6223(g)-1(b)(2)(i). Technically, the partners who we agree have expired statutes are also no longer parties to the proceeding. See I.R.C. 6226(d)(1)(A)).